



Form M-911

Taxpayer's Application for Relief Due to Hardship

Massachusetts
Department of
Revenue

If you are sending Form M-911 with another form or letter, put Form M-911 on top. Please use this form only after reading the instructions. Filing this application may affect the statutory period(s) of limitations for the assessment and/or collection of additional tax.

Taxpayer Information

1 Name of taxpayer, as shown on tax form	2 Taxpayer's Social Security number
3 Name of spouse	4 Spouse's Social Security number
5 Mailing address	City/Town State Zip
6 Telephone number of taxpayer or attorney-in-fact (include area code)	7 Federal Identification number (if a business)
8 Tax year(s) or period(s)	9 Tax type (check one): <input type="checkbox"/> Personal income tax <input type="checkbox"/> Other _____
10 Description of significant hardship. Use additional paper, if necessary.	

11 Description of relief requested. Include supporting documentation. Use additional paper, if necessary.

12 Signature of taxpayer or appropriate officer. See instructions.	Date
13 Signature of spouse	Date

Power of Attorney

The taxpayer shown on this application appoints the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before the Department of Revenue for the above-named tax matter(s) and any subsequent periods for the same types of tax through the date of this notice. The attorney-in-fact is authorized, subject to limitations set forth on this form, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above-specified tax matters, excluding the power to receive refund checks.

Signature of taxpayer	Date	
Signature of spouse	Date	
Signature of attorney-in-fact	Title	
Name of firm	PTIN or SSN	Date
Mailing address	City/Town	State Zip

Form M-911 Instructions

When to Use This Form

Use this form to apply for relief from a **significant hardship** which may have already occurred or is about to occur if the Department of Revenue (DOR) takes or fails to take certain actions. A significant hardship means not being able to provide the necessities of life for you or your family. Examples of such necessities include, but are not limited to: food, shelter, clothing, or medical care.

If you have not tried to obtain relief from the DOR office that most recently contacted you, use of this form may not be necessary. For example, employees from both the Customer Service Bureau and the Collections Bureau can handle requests for payment agreements on late taxes or release of a levy on wages, salaries or bank accounts. The Collections Bureau handles past due liabilities equal to or greater than \$5,000. Customer Service employees handle requests for refunds of overpaid taxes and liabilities less than \$5,000. Audit employees can address penalty waiver requests when an additional tax assessment is being made.

Note: Do not use this application to request a change in the amount of tax you owe. If you disagree with the amount of tax assessed, you must file an Application for Abatement (Form CA-6) within the time allowed for making an application. To obtain a Form CA-6 or if you have questions about a bill that you don't understand, please call the Customer Service Bureau at (617) 887-MDOR, or toll-free in Massachusetts at 1-800-392-6089.

Where to Submit This Form

Mail this application to Massachusetts Department of Revenue, Office of the Taxpayer Advocate, PO Box 9552, Boston, MA 02114-9552, or fax to (617) 626-3799.

Caution: Incomplete applications or applications submitted to the incorrect office may result in delays. If you do not hear from DOR within seven days of submitting Form M-911, please contact the Office of the Taxpayer Advocate at (617) 626-2280.

Taxpayer Information

1. Name as shown on tax form. Enter your name as it appeared on the tax return for each period from which you are asking for relief, even if your name has changed since the return was submitted.

5. Mailing address (number and street). If your post office does not deliver mail to your street address and you have a PO box, enter your box number instead of your street address.

6. Telephone number. Enter the daytime telephone number, including area code, of the person whom DOR should contact, either the taxpayer or the Power of Attorney.

7. Federal Identification number. If you are requesting consideration of hardship relief from a business tax liability, enter the Federal Identification number (FID) of the business, corporation, trust, estate, etc., for the name shown in line 1.

8. Tax years or periods. If you are requesting assistance on an annually filed return, enter the calendar year or the ending date of the fiscal year for that return. If the problem concerns a return filed quarterly or monthly, enter the ending date of the quarter or month involved. File only one Form M-911 even if multiple tax periods are at issue. If the problem involves more than one tax period, include the information in line 10.

9. Tax type. Check the tax type for which you are requesting assistance. For example, if your problem involves a personal income tax form, check "personal income tax," or enter the tax type in the space provided. If your problem involves more than one tax type, include the information in line 10.

10. Description of significant hardship. Describe the action being taken, or not being taken, by DOR that is causing you significant hardship. If you know it, include the name of the person, office, telephone number, and/or address of the last contact you had with DOR regarding this problem.

11. Description of relief requested and supporting documentation. Be specific. Describe what action you would like DOR to take. Along with the signed Form M-911, you must include a list of monthly income and expenses, any debit statements from a bank or financial institution showing any levied amounts, and your most recent income voucher (e.g., pay stub or pension statement). If there are missing tax returns for the last three years and there was no requirement to file, include a signed statement to this effect. Also include copies of any documents that you believe will substantiate the hardship claim.

12 and 13. Signature(s). If you filed a joint return it is not necessary for both you and your spouse to sign this application for your account to be reviewed. If the taxpayer is your dependent child who cannot sign this application because of age, or someone incapable of signing the application because of some other reason, you may sign the taxpayer's name in the space provided followed by the words "By (your signature), parent (or guardian)." If the application is being made by other than the individual taxpayer, a person having authority to sign the return should sign this form. Enter the date Form M-911 is signed.

Submission of this document may require DOR to request your signature agreeing to suspend applicable statutory period(s) of limitations for the assessment and/or collection of additional tax.

Power of Attorney

If you wish to have a representative act on your behalf, you must assign to that representative power of attorney for the tax type(s) and period(s) involved. To do so, complete the Power of Attorney section on page 1 of Form M-911, or file Form M-2848.